



AUDIT SUMMARY

Connecticut Paid Leave Authority

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2020 and 2021

ABOUT THE AGENCY



Connecticut Paid Leave

The Connecticut Paid Leave Authority's mission is to serve a growing need to provide financial relief to Connecticut families and allow individuals to care for a loved one or themselves, without having to worry about lost income. The authority established and administers the Paid Family and Medical Leave Insurance Program which provides up to twelve weeks of paid leave to covered employees during any twelve-month period. The program also provides two additional weeks of compensation to covered employees for a serious health condition resulting in incapacitation during a pregnancy.

Pursuant to Section 1-120 of the General Statutes, the CT Paid Family Leave Authority is a quasi-public agency and subject to related requirements.

ABOUT THE AUDIT

We have audited certain operations of the Connecticut Paid Family and Medical Leave Insurance Authority, known as the CT Paid Leave Authority, in fulfillment of our duties under Sections 1-122 and 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2020 and 2021. The objectives of our audit were to evaluate the:

1. Authority's significant internal controls over compliance and its compliance with policies and procedures internal to the quasi-public or promulgated by other state agencies, as well as certain legal provisions, including as applicable, but not limited to whether the quasi-public has complied with its regulations concerning affirmative action, personnel practices, the purchase of goods and services, the use of surplus funds and the distribution of loans, grants and other financial assistance;
2. Authority's internal controls over certain financial and management functions; and
3. Effectiveness, economy, efficiency, and equity of certain management practices and operations, including certain financial transactions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[Link to full report](#)

4 Total Findings

Repeat Findings
This was our **first audit** of the authority.

Our audit identified instances of noncompliance with laws, regulations, and policies, and internal control deficiencies.

NOTEWORTHY FINDINGS



Findings



Recommendations

1

The authority was unable to provide us with documentation supporting the selection of two consultants with expenses of \$37,500 and \$109,989 during the audited period. Additionally, the authority selected one consultant from a statewide contract but could not provide us with copies of at least three required quotes from the consultants listed on that contract. The authority paid this consultant \$243,184 during the audited period.

The authority should strengthen internal controls to ensure that it procures personal and professional services in compliance with established policies. The authority should maintain all procurement documentation for audit purposes.

2

We reviewed 35 payments and noted two reimbursements to a marketing and media consultant, totaling \$46,326, for advertising at various media sources that could not be traced to the contract or were not supported by receipts.

The authority should strengthen internal controls over payments to consultants to ensure that invoices are adequately supported and traceable to contracts.

3

The authority did not develop written procedures to ensure that it accomplishes its affirmative action policy objectives.

The authority should develop written procedures to ensure that it accomplishes its required affirmative action policy objectives. The authority should maintain written documentation to support its practices.

4

The authority did not complete six-month evaluations for newly hired employees and conducted verbal annual evaluations without maintaining supporting documentation.

The authority should conduct six-month evaluations for its newly hired employees and annual performance evaluations for its permanent employees as required by its personnel policies. The authority should maintain evaluations in personnel files.